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Chaplain Service

**CHAPEL TITHES AND
OFFERINGS FUND (CTOF)**

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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This instruction implements Air Force Policy Directive 52-1, *Chaplain Service*, Air Force Instruction 52-101, *Planning and Organizing* and establishes AF/HC policy, procedures and guidelines. This instruction applies to all Chapel Tithes and Offerings Fund (CTOF) administration while using the Chaplain Service Accounting System (CSAS). This instruction applies to all CTOF. It does not apply to Air Force Reserve Command (AFRC) or Air National Guard (ANG) units. Ensure all records created as a result of processes prescribed in this publication are maintained in accordance with Air Force Manual (AFMAN) 37-123 (will convert to AFMAN 33-363), *Management of Records*, 31 Aug 1994, and disposed of in accordance with the Air Force Records Disposition Schedule (RDS) located at <https://afrims.amc.af.mil/>. Comments and suggested improvements should be forward on the AF IMT 847, *Recommendation of Change of Publication*, to HQ AF/HC, 112 Luke Avenue, Suite 319, Bolling AFB DC 20032. Any organization may supplement this volume. Major commands (MAJCOM), field operating agencies (FOA), and direct reporting units (DRU) send one copy of their supplement to; other organizations/units furnish one copy of each supplement to the next higher headquarters.

SUMMARY OF CHANGES

This publication is updated to reflect changes in guidance and procedures dealing with use of CTOF at deployed locations. Major changes include an increase in the grant amount authorized per deployed Chaplain Corps staff member and disposition of residual funds at the end of an AEF rotation.

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Chapter 1

CHAPLAIN SERVICE FUNDING

1.1. Chaplain Service Resourcing: The process of securing supplies, equipment, and services to meet direct and indirect mission requirements. Wing commanders in consultation with the wing chaplain may designate a specified ministry requirement as a direct mission requirement and resource accordingly.

1.1.1. Direct mission requirements are funded by appropriated funds. Indirect mission requirements are funded by CTOF. Mission requirements are prioritized based on local needs assessments. CTOF will not be used to fund direct mission requirements. (See **direct/non-direct mission requirement table, Attachment 2**).

1.1.2. Commanders are required to provide comprehensive religious support to all authorized individuals within their areas of responsibility.

1.1.3. Programs will be prioritized by availability of resources and mission impact. Funds will not obligated/spend beyond the balance of cash-on-hand.

1.1.4. Music for religious services (one musician & one music director) is a direct mission requirement and will be funded by appropriated funds. Additional music requirements for religious services may be funded using CTOF to fund non-personal service contract personnel. (See **direct/non-direct mission requirement table, Attachment 2**).

1.1.5. AFI 52-105, Volume I, *Chaplain Service Resourcing, Appropriated Funds*, covers Appropriated Funds.

1.1.5.1. Resourcing is based on the chapel program planning cycle which consists of 1) conducting need assessments; 2) program development based on assessments; 3) developing resource requirements to match program requirements; 4) ministry execution; 5) and evaluation.

1.1.5.2. CTOF may be used to purchase equipment items (fixed assets) for chapel programs when the purchases are not direct mission requirements. The Wing Chaplain identifies and certifies fixed asset purchases by approving CTOF fund requests.

1.2. Chapel Tithes and Offerings Fund:

1.2.1. Purpose and Use. CTOF is cash and other assets received through the free-will donations of Air Force religious communities. CTOF is an instrumentality of the United States Government and acts in its own name to provide or assist in the delivery of spiritual care to Air Force members, their families, and other authorized personnel.

1.2.2. AF/HC has overall responsibility for CTOF policies and operations. CTOF is specifically exempted from MWR oversight in accordance with DoDI 1015.14., *Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources*.

1.2.3. CTOF will not be used for reimbursement of Temporary Duty (TDY) or Permissive Temporary Duty (PTDY) expenses.

1.2.4. Use CTOF to support indirect mission requirements identified in the Wing Level Program Planning Cycle.

1.2.5. Installation CTOF may be used to purchase gifts (not exceeding **\$20**) for individuals who have contributed their time and talent to the chapel program. DoD 5500.7-R (*Joint Ethics Regulation*) covers ethical guidelines for giving and receiving gifts. Installation CTOF will not be used to purchase:

1.2.5.1. Food or gifts for retirement or promotion ceremonies.

1.2.5.2. Gifts for military personnel on TDY or PTDY status.

1.2.6. Honoraria are allowed and separate from gifts.

1.3. Authorized CTOF. AF/HC, MAJCOM/HC, and Installation/HC are authorized to establish a CTOF.

1.3.1. Use AF/HC CTOF to assist religious and humanitarian organizations, provide emergency or special grants, or engage in public relations for the Chaplain Service.

1.3.2. Use MAJCOM CTOF (Special Activities) to disburse AF/HC emergency or special grants, execute indirect mission requirements supporting the command, or engage in Chaplain Service public relations on behalf of the command. MAJCOM/DRU chaplain develops operating procedures for use of their command special activity fund.

1.3.3. Use installation CTOF to administer chapel authorized disbursements. The Wing Chaplain will develop local CTOF operating procedures as a supplement to this AFI. Coordinate operating procedures with MAJCOM/HC prior to implementation.

1.3.4. Do not establish a CTOF at deployed locations; however, the use of CTOF funds is authorized.

1.3.4.1. The senior Air Force chaplain at each deployed location may request a one-time grant per rotation. Deployed chapel staffs must exercise sound judgment and stewardship in requesting funds to ensure all requested funds can be spent during their AEF rotation. A total of \$225.00 per Chaplain Corps staff member at the deployed location is the maximum amount authorized. If needed, lesser amounts should be requested to ensure the opportunity and/or ability to spend all funds.

1.3.4.2. Deployed locations will maintain an expense log to record CTOF grant purchases.

1.3.4.3. Transfer of residual funds to the next AEF rotation is not authorized. All funds must be spent prior to redeployment or residual funds must be returned to the HQ USAF/HC CTOF.

1.4. General Administration: Wing chaplains at all levels administer, control, and manage CTOF through the use of financial working groups and program leaders (chapter 3 expands responsibilities).

1.4.1. All computer hardware, software, administrative supplies, and services used to support CTOF operations may be purchased from CTOF.

1.4.2. CTOF's will be centrally administered at Chaplain Service Accounting Centers (CSAC).

1.4.3. CTOF purchases are not authorized for any credit card except the official Chapel Tithes and Offerings Fund Government Purchase Card (CTOF GPC).

Chapter 2

CHAPEL TITHES AND OFFERINGS FUND ADMINISTRATION

2.1. CTOF Budget Development and Modifications.

2.1.1. Budgets are based on the results of local needs assessments.

2.1.2. Wing Chaplains develop income-based budgets. Approved budgets may not exceed the projected income for the current Fiscal Year (FY) and carryover funds. Carryover funds are determined by calculating the difference between the checking account balance (plus saving accounts balance) and outstanding obligations. Budgets are submitted to the Chaplain Service Accounting Centers (CSAC) not later than 1 September.

2.1.3. Use the USAF Chaplain Service standardized Chart of Accounts for budgeting purposes.

2.1.4. The Wing Chaplain must approve modifications to the annual CTOF budget amount in writing. Use one of the following methods:

2.1.4.1. Multiple Changes. Submit an official memorandum to the CSAC describing the budget modifications. File the change document in the CTOF Continuity Binder.

2.1.4.2. One-time Change. Wing Chaplains authorize the Account Manager to exceed a specific budget target by signing the AF Form 4356, *CTOF Purchase Request* and providing comments in the remarks section.

2.2. Purchasing CTOF Supplies and Services.

2.2.1. Purchase Approval. At a minimum, submit all AF Form 4356s to the Account Manager for approval prior to purchases being made. The Wing Chaplain must approve purchases of \$1,000 or more.

2.2.2. Purchase Processing. Account Managers submit the approved AF Form 4356 to the CSAC not later than five duty days prior to the date the money is required for purchase. Ensure all information on the AF Form 4356 is accurate and complete.

2.2.3. Recurring Purchases. In order to eliminate unnecessary paperwork, purchase approval is authorized for project officer advances and reimbursements. Submit an AF Form 4356 annually to the CSAC for recurring monthly purchases. On the AF Form 4356, indicate the transaction is for recurring purchases and include the monthly and annual spending limits not to exceed the annual budget authority. Additionally, provide a list of the items to be purchased on a recurring basis. Any variance from this list requires a new AF Form 4356. For recurring reimbursements, the CSAC still requires receipts prior to issuing checks or Electronic Funds Transfer (EFTs) for reimbursements. Checks or EFTs will be issued automatically for project officer advances each month or as specified on the AF Form 4356 unless directed otherwise.

2.2.4. Methods of Purchase.

2.2.4.1. Check. Checks may be issued directly to an individual or vendor for services or supplies rendered. Submit an approved AF Form 4356 and an invoice or order form to the CSAC. Checks will not be issued without an invoice or order form. Checks are printed

electronically from the CSAC to the local chapel or forwarded to the designated commercial vendor within three business days of receipt of the request.

2.2.4.2. Electronic Funds Transfer (EFT). Electronic payments may be issued directly to an individual or vendor bank account to pay for services or supplies rendered. Submit an approved AF Form 4356 to the CSAC along with a AF Form 4360, *Chapel Tithes and Offerings Fund (CTOF) Electronic Funds Transfer*. The CSAC will initiate an EFT payment within three duty days of receipt of the request. The AF Form 4360 is only required for the first payment for recurring purchases. The CSAC maintains a log of active AF Form 4360s for future use. Account Managers should allow at least two business days for EFT processing by the bank.

2.2.4.3. Reimbursement. Individuals may request reimbursement for personal funds used to support chapel programs; however, an AF Form 4356 must be approved in advance of the purchase being made. Submit an approved AF Form 4356 along with purchase receipts to the CSAC for reimbursement. The CSAC will issue a check or EFT within three duty days of receipt. No reimbursements will be made by the CSAC without a pre-approved AF Form 4356 and purchase receipts. Individuals may be reimbursed for purchases made with their personal credit card; however, federal, state, or local taxes will not be reimbursed.

2.2.4.4. Project Officer Advance. Individuals may be advanced funds via check or EFT to support approved chapel programs. Submit an approved AF Form 4356 to the CSAC to be advanced CTOF. The CSAC will issue a check or EFT within three duty days of receipt of the request. Project Officers must sign the Project Officer Appointment Letter (Attachment 8) prior to receiving funds. Project Officers must submit AF Form 4362, *Chapel Tithes and Offerings Fund (CTOF) Project Officer Report*, to the Account Manager along with purchase receipts not later than 10 days following the conclusion of the event or program supported. The Account Manager certifies the AF Form 4362 is accurate and correct, then forwards it to the CSAC.

2.2.4.5. Contractor Payments. Submit AF Form 4357, *Chapel Tithes and Offerings Fund (CTOF) Monthly Statement of Contract Services* in lieu of AF Form 4356 for all contractor payments. Contractor payments will only be made by EFT.

2.2.4.6. Designated Offering Transmittals. The CSAC will automatically issue designated offering checks to the recipient if the offering was listed on the approved designated offering list. There is no need to submit an AF Form 4356 to initiate the transfer of designated offerings unless it was an unscheduled collection. Checks will be transmitted to the Account Manager so the Wing Chaplain can include a transmittal letter with the check. Receipts should be forwarded to the CSAC upon receipt.

2.2.4.7. Credit Card. Authorized CTOF credit cardholders may make purchases in support of chapel programs. All credit card purchases must be approved in advance of purchase.

2.2.5. Credit Card Administration.

2.2.5.1. Making CTOF Credit Card Purchases.

2.2.5.1.1. Submit AF Form 4356 to the Account Manager for approval.

- 2.2.5.1.2. Check out credit cards from the Account Manager unless you are authorized to maintain a card.
- 2.2.5.1.3. Complete the AF Form 4358, *Chapel Tithes and Offerings Fund (CTOF) Government Purchase Card Transaction Log*, columns a – e, at the time the card is checked out in ink.
- 2.2.5.1.4. Make the purchase and file all receipt in the Credit Card folder with the AF Form 4356. If not individually maintained, return the card to the Account Manager.
- 2.2.5.1.5. Complete AF Form 4358, columns f – j, after the card is returned.
- 2.2.5.2. CTOF Credit Card Reconciliation Process (Individual Cardholder Statement).
 - 2.2.5.2.1. Access the monthly statement online and print it out not later than the 25th of the month.
 - 2.2.5.2.2. Reconcile transactions by matching statement charges with the AF Form 4358, AF Form 4356, and purchase receipts filed in the cardholder folder, Section 2.
 - 2.2.5.2.3. Sign the back of the individual statement indicating approval.
 - 2.2.5.2.4. File the monthly cardholder statement, AF Form 4358, AF Form 4356, and purchase receipts in the cardholder folder, sections 3-6.
 - 2.2.5.2.5. Forward a copy of the completed AF Form 4358 to the Account Manager.
- 2.2.5.3. CTOF Credit Card Reconciliation Process (Master Account Statement).
 - 2.2.5.3.1. Access the monthly Master Account Statement online and print it out no later than the 25th of each month.
 - 2.2.5.3.2. Collect individual cardholder AF Form 4358 and match transactions with the Master Account Statement.
 - 2.2.5.3.3. Sign the back of the Master Account Statement indicating approval.
 - 2.2.5.3.4. Sign the AF Form 4358 and forward the completed form and statement to the CSAC no later than the 30th day of the month.
 - 2.2.5.3.5. File the signed Master Account Statement in the Account Manager Binder.

2.3. Accounting for Chapel Offerings, Donations, and Project Officer Returns

2.3.1. Chapel Offerings.

- 2.3.1.1. Appoint two people from each worship service to count the offerings. Offering counters must be 18 years of age or older and not immediate family members (father/son). At a minimum, offering counters will be trained annually. Counters sign a deposit slip or a locally developed offering certificate to indicate the deposit is accurate and correct.
- 2.3.1.2. Consult local resource protection personnel for procedures for storing and transporting offerings to the banking facility. Only authorized persons are permitted access to chapel offerings; a locked safe should be used for temporary unattended storage of cash assets awaiting bank deposit, or for overnight storage. Deposits should be made as soon as possible to minimize the risk of theft or loss.

2.3.1.3. The Account Manager prepares AF Form 4359, *Chapel Tithes and Offering Fund Deposit Reconciliation Report* and submits it along with the deposit slips to the CSAC within three duty days of deposit or not later than the Friday following the deposit. File the AF Form 4359 and deposit slips in section 4 of the Account Manager Binder.

2.3.2. Donations or Group Collections.

2.3.2.1. Miscellaneous donations or group collections received at the chapel must be counted by two individuals who are not members of the Air Force Chaplain Service and deposited within two days of receipt. Donations must be stored in a safe or a locked cabinet until transported to the bank for deposit.

2.3.2.2. Collections made in support of lay programs (Women, Youth, etc.) are considered income and are not credited to specific expense line items.

2.3.2.3. The Account Manager prepares AF Form 4359 and submits it along with the deposit slips to the CSAC within three days of deposit. File the AF Form 4359 and deposit slips in Section 4 of the Account Manager Binder.

2.3.3. Project Officer Returns and Refunds.

2.3.3.1. Monies returned from Project Officers or other vendors are credited to the original expense account and are not considered income.

2.3.3.2. Project Officer Returns and vendor refunds should be recorded on AF Form 4359 and submitted to the CSAC along with deposit slips no later than 10 days following the conclusion of the event or program supported. **Note:** The AF Form 4362, *Project Officer Report* and receipts must be submitted along with the AF Form 4359 when reporting Project Officer Returns.

2.4. CTOF Documentation and Disposition Instructions.

2.4.1. CTOF Credit Card Folders.

2.4.1.1. Disposition Instructions. Use six-part folders for individual credit card folders. Folders are maintained by the Account Manager or the Credit Cardholder. Maintain current FY AF Form 4358s, receipts, and individual account statements in the Credit Card Folder. After fiscal year closeout, send folder contents to the CSAC not later than 15 December.

2.4.1.2. Contents.

2.4.1.2.1. Section 1 - Credit Card User Statement and Other Training Documentation.

2.4.1.2.2. Section 2- Current month AF Form 4356, Receipts, and AF Form 4358.

2.4.1.2.3. Section 3 - 1st Quarter Records (Oct - Dec). AF Form 4356, Receipts, AF Form 4358, and Cardholder Monthly Statements.

2.4.1.2.4. Section 4 - 2nd Quarter Records (Jan - Mar). AF Form 4356, Receipts, AF Form 4358, and Cardholder Monthly Statements.

2.4.1.2.5. Section 5 - 3rd Quarter Records (Apr - Jun). AF Form 4356, Receipts, AF Form 4358, and Cardholder Monthly Statements.

2.4.1.2.6. Section 6 - 4th Quarter Records (Jul - Sep). AF Form 4356, Receipts, AF Form 4358, and Cardholder Monthly Statements.

2.4.2. Account Manager Binder.

2.4.2.1. Disposition Instructions.

2.4.2.1.1. Place open AF Form 4356 (upon submitting to CSAC), in Section 2 of the Account Manager Binder. Once services have been rendered, goods received, checks/EFTs distributed, receipts obtained and forwarded to the CSAC, or Project Officer Reports closed out, move AF Form 4356s from Section 2 to Section 3. Closed Forms 6s remain in Section 3 until the NCOIC completes the monthly assessment. Upon completion of the assessment, destroy closed AF Forms 6s. Do not maintain more than 30 days of reports.

2.4.2.1.2. Place AF Form 4359 (upon submitting to CSAC) in Section 4 of the Account Manager Binder along with deposit slips from each deposit. Once the NCOIC has completed the monthly assessment, AF Form 4359s may be destroyed. Do not maintain more than 30 days of reports.

2.4.2.2. Contents.

2.4.2.2.1. Section 1 - Current Reports.

2.4.2.2.2. Section 2 - Open AF Form 4356 (Goods/Services/Ordered but not Received).

2.4.2.2.3. Section 3 - Closed AF Form 4356 (Maintain for 30-days pending assessment – see disposition instructions).

2.4.2.2.4. Section 4 - AF Form 4359 with Deposit Slips (Maintain for 30-days pending assessment - see disposition instructions).

2.4.2.2.5. Section 5 - Master Monthly Credit Card Statements.

2.4.3. CTOF Continuity Binder.

2.4.3.1. Disposition: Maintain until contents are superseded or obsolete.

2.4.3.2. Contents.

2.4.3.2.1. Section 1 - Current CTOF AFI and Operation Instruction w/MAJCOM Coordination.

2.4.3.2.2. Section 2 - Appointment Letters (Account Manager, Credit Cardholders, etc.).

2.4.3.2.3. Section 3 - Minutes from Chapel Financial Working Group Meeting.

2.4.3.2.4. Section 4 - Approved Annual CTOF Budget and any Budget Adjustment Documents.

2.4.3.2.5. Section 5 - Fixed Asset Inventory, Change Memos, Disposition Documents.

2.4.3.2.6. Section 6 - Monthly Self Assessment Checklists (Last 12 months).

2.4.3.2.7. Section 7 - CTOF Training Documentation.

2.4.4. Tax Documentation.

2.4.4.1. Donations of \$250 or more. The Account Manager ensures the AF Form 4365, *Chapel Tithes and Offerings Fund (CTOF) Donation Log*, is maintained for donations of \$250 or more. Forward the form to the CSAC as required. Upon receipt of the form, the CSAC will generate donation receipts for individual recipients.

2.4.4.2. Tax Reporting. The CSAC generates Internal Revenue Service Forms 1096s, *Annual Summary and Transmittal of U.S. Information Returns* and 1099s, *Miscellaneous Income*, for contractors and honoraria recipients when the cumulative payment total exceeds \$600 annually.

2.5. Internal Controls.

2.5.1. Assessments. NCOICs conduct monthly assessments using an assessment checklist (Attachment 6) and forward results to the Wing Chaplain for review. Additionally, they perform random audits of CTOF Credit Card folders to ensure all documentation is maintained in accordance with this instruction.

2.5.2. Each CSAC will request an audit to be conducted at least once every three years.

2.5.2.1. Air Force Audit Agency (AFAA) or a certified auditor will provide an independent, objective, and constructive evaluation of the financial, operational, and compliance activities of CTOF. The primary role of the auditor is to provide Air Force management with information for improving effectiveness, reducing accounting errors and ensuring adequacy of internal controls in areas vulnerable to fraud, waste, and/or mismanagement.

2.6. Travel and Transportation

2.6.1. Use of CTOF is permitted for indirect mission travel-related expenses which support authorized chapel sponsored activities or events.

2.6.2. CTOF may be used to pay for lodging, meals, fuel, airline tickets, etc., associated with a chapel sponsored program.

2.6.3. CTOF will not be used for TDY, PTDY, or travel related expenses covered by the Government Travel Card. (Reference paragraph 1.2.3.)

2.6.4. Do not use CTOF to pay for conference/training or travel fees of non-personal service contractors unless such fees are identified in the statement of work.

2.7. CTOF Contracts.

2.7.1. CTOF is authorized to procure non-personal and personal services contracts.

2.7.1.1. Non-personal service contracts are used to satisfy indirect mission requirements and, as such, do not affect Air Force manpower and are exempt from Air Force Manpower review.

2.7.1.2. CTOF is authorized to obtain personal services contracts through the local Services Human Resource Division.

Chapter 3

LEADERSHIP RESPONSIBILITIES

3.1. Wing/Installation Chaplain.

- 3.1.1. Develops local policies and procedures for implementing CTOF operations. At a minimum, local operating instructions will address procedures for developing CTOF budgets based on religious program plans; steps to safeguard CTOF collections and deposits; the individual purchase approval process; processes for issuing non-personal services contracts; and fixed asset accountability.
- 3.1.2. Coordinates all CTOF operating instructions with MAJCOM/HC.
- 3.1.3. Ensures chaplains, chaplain assistants, contractors, and key lay leaders are trained on CTOF processes annually. Training documentation is maintained in the CTOF Continuity Binder.
- 3.1.4. Appoints a primary and alternate Account Manager (Attachment 3) and individual credit cardholders (Attachment 4).
- 3.1.5. Approves the annual CTOF budget and designated offering schedule (Attachment 5).
- 3.1.6. Approves individual purchases of \$1,000 or more.
- 3.1.7. Conducts semi-annual Chapel Financial Working Groups to review status of funds and determine requirements for budget adjustments.
- 3.1.8. Performs a review of CTOF operations as part of the annual Statement of Assurance to document the fund is free of fraud, waste, and abuse.
- 3.1.9. Reviews and certifies monthly NCOIC assessment.
- 3.1.10. Coordinates the CTOF Chapel Program Plan with the Wing Commander.

3.2. Noncommissioned Officer in Charge (NCOIC), Chapel Operations.

- 3.2.1. Responsible for providing technical oversight of CTOF operations.
- 3.2.2. Serves as non-personal services instruments approving official. (See AFI 52-105, Volume 1).
- 3.2.3. Provides annual training on CTOF processes and procedures for all chaplains, chaplain assistants, contractors, and key lay leaders. Training documentation is filed in the CTOF Continuity Binder.
- 3.2.4. Conducts monthly assessments of CTOF operations by completing the NCOIC Self Assessment Checklist (Attachment 6).
- 3.2.5. Randomly audits CTOF Credit Card folders to ensure all documentation is maintained in accordance with this instruction.
- 3.2.6. Reviews monthly accounting reports for discrepancies.

3.3. Account Manager.

3.3.1. Chaplains, chaplain assistants, civilian employees, NAF employees or CTOF contractors may serve as the Account Manager. When appointing CTOF contractors, ensure Account Manager responsibilities are included in the performance work standard.

3.3.2. Approves or obtains approval on all CTOF purchases by signing or obtaining a signed AF Form 4356.

3.3.3. Processes daily transactions by submitting appropriate documentation to the CSAC.

3.3.4. Monitors accounting reports on a daily basis to track CTOF transactions.

3.3.5. Coordinates corrective actions with the CSAC as required.

3.3.6. Assists Senior Faith Group Chaplains with annual budget development.

3.3.7. Certifies the AF Form 4359, *Chapel Tithes and Offerings Fund (CTOF) Deposit Reconciliation Report*, indicating it is an accurate record of monies received and deposited.

3.3.8. Maintains the CTOF Account Manager Binder.

3.3.9. Performs follow-up on outstanding project officer reports.

3.3.10. Responsible for safeguarding CTOF Fixed Assets (Reference 4.1.1.).

3.3.11. Advises program leaders on CTOF processes and procedures.

3.3.12. CTOF Government Purchase Card Duties (Military, DoD civilian employee's and CTOF NAF employees are assigned the following responsibilities):

3.3.12.1. Reconciles the monthly Master Credit Card statement. (Reference 2.2.5.3.).

3.3.12.2. Submits the following credit card maintenance requests to the CSAC:

3.3.12.2.1. Issue of new credit cards.

3.3.12.2.2. Changes to credit card monthly and single purchase spending limits.

3.3.12.2.3. Cancels credit card accounts for individuals no longer requiring a card. Submit card cancellations no later than 30 days in advance of cancellation effective date.

3.3.13. Conducts initial and annual CTOF Credit Cardholder training. Cardholders sign the CTOF Credit Card User Statement documenting that training has been accomplished.

3.3.14. Maintains credit cardholder folders and issues credit cards to users as needed to make purchases.

3.4. Senior Faith Group Chaplain/Denominational Leader.

3.4.1. Responsible for the development of the faith group/denominational program plan based on Program Leaders and Parish Council inputs.

3.4.2. Serves as a member of the Chapel Financial Working Group.

3.5. CTOF Financial Working Group (CFWG).

3.5.1. The CFWG is comprised of the following members: Wing Chaplain, NCOIC Chapel Operations, Senior Faith Group Chaplains, Elected Parish Council Presidents, Program Leaders, and Account Managers.

3.5.1.1. CFWG duties include:

3.5.1.1.1. Review the annual CTOF budget and recommend approval/disapproval.

3.5.1.1.2. Review results of NCOIC monthly self-assessments and annual Statement of Assurance.

3.5.1.1.3. Meet semi-annually to review the status of the CTOF budget and recommends adjustments.

3.5.1.1.4. Maintain meeting minutes and file in the CTOF Continuity Binder.

3.6. Program Leader.

3.6.1. Responsible for all purchase activities for their programs, e.g., Singles, Youth, Men, Women, etc.

3.6.2. Authorized to deposit worship service offerings, residual funds from purchases, and monies received from fundraising activities in accordance with local operating procedures.

3.6.3. Submits a program plan, consisting of a detailed program budget, calendar of events, and transportation requirements to their Senior Faith Group Chaplain/Denominational Leader.

3.7. CTOF Credit Cardholder.

3.7.1. Signs the CTOF Credit Card User Statement and obtain training prior to being issued a credit card.

3.7.2. Submits AF Form 4356 to the Account Manager for approval prior to making purchases.

3.7.3. Maintains all documentation (AF Form 4356, Receipts, Statements) in their Credit Card folder.

3.7.4. Reconciles their monthly credit card statement.

3.7.5. Individual cardholders may be granted permission to maintain their card personally to expedite recurring purchases.

Chapter 4

CONTROL, INVENTORY, AND DISPOSITION OF CTOF FIXED ASSETS

4.1. Fixed Assets are defined as equipment, furniture, material, or ecclesiastical items costing \$1000.00 or more. The Account Manager is responsible for safeguarding CTOF fixed assets purchased by or donated to the fund.

4.1.1. The Account Manager:

4.1.1.1. Maintains a numbered list of fixed assets that includes date of purchase, purchase price, description of items, and storage location. The inventory is maintained in the CTOF Continuity Binder.

4.1.1.2. Physically numbers and/or engraves all CTOF fixed assets. Mark cloth items with permanent ink or sewn labels. If items cannot be marked, give detailed descriptions on the fixed assets record and identify as “unmarked.”

4.1.1.3. Inventories fixed assets annually in September and certifies all assets are accounted.

4.1.1.4. Submits Fixed Asset Change Memo (Attachment 9) to CSAC annually in October.

4.1.1.5. Monitors all fixed assets not under the control of CTOF by initiating an AF Form 1297, *Temporary Issue Receipt*, or a locally developed form, for each CTOF asset. Maintains the original document to indicate each fixed asset not under the control of the CTOF.

4.1.2. Fixed assets and ecclesiastical garments for the exclusive use of a particular faith group/denomination or individual chaplain may be transferred to the CTOF at the chaplains' gaining installation upon PCS.

4.1.3. If fixed assets are not redistributed or the Wing Chaplain declares the assets unserviceable or beyond repair, then the asset may be sold by sealed bid, donated to a charitable organization, or disposed of by salvaging when sale is not possible. Retain receipt and related documents with the fixed asset record.

4.1.4. Dispose of blessed items according to the ecclesiastical requirements of the faith group for which they were purchased. Obtain a letter of certification and file with the fixed asset record. Blessed fixed assets will not be sold for token value or donated, except when approved by MAJCOM/HC.

4.1.5. Electronic and ecclesiastical fixed assets costing less than \$1,000.00 may be added to the fixed asset inventory for control and accountability purposes.

Chapter 5

FORMS

5.1. Forms Prescribed:

- 5.1.1. AF Form 1270A, **Chaplain Service Statistical Report**
- 5.1.2. AF Form 4356, **CTOF Purchase Request**
- 5.1.3. AF Form 4357, **CTOF Monthly Statement of Contract Services**
- 5.1.4. AF Form 4358, **CTOF Purchase Card Transaction Log**
- 5.1.5. AF Form 4359, **CTOF Deposit Reconciliation Report**
- 5.1.6. AF Form 4360, **CTOF Electronic Funds Transfer (EFT)**
- 5.1.7. AF Form 4361, **Receipt for CTOF Honorarium or Donation**
- 5.1.8. AF Form 4362, **CTOF Project Officer Report**
- 5.1.9. AF Form 4365, **CTOF Donation Log**

5.2. Forms Adopted:

- 5.2.1. AF Form 1297, **Temporary Issue Receipt**
- 5.2.2. TD Form 1096, **MISC**
- 5.2.3. TD Form 1099, **MISC**

CECIL R. RICHARDSON, Chaplain, Major General, USAF
Chief of Chaplains

Attachment 1**GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

AFI 34-201, *Use of Nonappropriated Funds (NAFs)*

AFI 52-101, *Planning and Organizing*

AFI 52-105, Vol I, *Chaplain Service Resourcing, Appropriated Funds*

AFI 65-601, Volume 1, *Budget Guidance and Procedures*

AFPD 52-1, *Chaplain Service*

DoD 5500.7-R (*Joint Ethics Regulation*)

Abbreviations and Acronyms

AFI—Air Force Instruction

CSAC—Chaplain Service Accounting Centers

CTOF—Chapel Tithes and Offerings Fund

DRU—Direct Reporting Unit

FOA—Field Operating Agency

MAJCOM—Major Command

MWR—Moral, Welfare, and Recreation

NCOIC—Noncommissioned Officer In Charge

PTDY—Permissive Temporary Duty

RE—Religious Education

TDY—Temporary Duty

Terms

Account Manager— An individual(s) appointed to manage base chapel CTOF. They serve as the liaison between the base and the Chaplain Service Accounting Centers.

Chaplain Service Accounting Centers—Three centers located at Ramstein AB GE (USAFE), Hickam AFB HI (PACAF) and Randolph AFB TX (CONUS). Centers conduct day-to-day accounting requirements for the AF Chaplain Service and local chapel communities.

Chapel Financial Working Group—Advises the Wing Chaplain in the development of a comprehensive Chapel Program Plan.

Chapel Program Plan—Consolidates individual calendars of events, appropriated fund budget, and the CTOF budget. Each Account Manager submits a consolidated program plan for inclusion into the comprehensive Chapel Program Plan.

Chapel Tithes and Offerings Fund (CTOF)—Cash and other assets received within Armed Forces religious communities as the expression of one's faith.

General Account—Used for interfaith services, programs, and community relations activities.

Lay Programs—Costs associated with chapel lay organizations such as Women, Youth, Men, Singles, etc.

Nonappropriated Fund Instrumentality (NAFI)— DoD organization and fiscal entity that performs a governmental function and enjoys the legal status of an instrumentality of the United States. NAFIs act in their own name to provide or assist other DoD organizations in providing programs for military personnel and authorized civilians.

Program Leader—Individual responsible for receipt and expenditure of CTOF for a particular program within a faith group (Singles, Men, Women, Youth, etc.).

Public Relations—Costs associated with chapel publicity and public relations activities within the military community.

Worship & Religious Observance— Worship services, funeral services, memorial services, etc.

Attachment 2

DIRECT/NONDIRECT MISSION REQUIREMENT TABLE

R U L E	A	B	C
	<i>Requirements</i>	Appropriated Funds (Direct Mission)	CTOF Funds (Non-Direct Mission)
	If support is for		
	Contracts		
1	Music for religious services (one musician & one music director)	Authorized	Not Authorized
2	Additional musicians/music directors for religious services (Note 1)	Not Authorized	Authorized
3	Contracted civilian clergy in support of installation worship, liturgies, and rites	Authorized	Not Authorized
4	Parish coordinators		
5	Religious education (RE) program coordinators		
6	Activity coordinator in support of Youth, Children, and Young Adult ministry, etc. (Note: 2)	Not Authorized	Authorized
7	CTOF account managers		
	Training		
8	Training requirements that meet direct mission requirements for Chaplain Service members.	Authorized	Not Authorized
9	Training requirements for laity and non-personal contact positions that support chapel-led programs such as seminars, conferences	Not Authorized	Authorized
	Programs/Events		
10	Honoraria or speaking fee for a commander-sponsored event	Authorized	Not Authorized
11	Programs and events delegated to the chapel. (Christmas Tree, or Holiday Events) (Note: 3)	Not Authorized	Authorized
12	Food and/or beverage items determined by the wing chaplain or specifically authorized by law to be a necessary part of an authorized religious ceremony	Authorized	Not Authorized
13	Honoraria or speaking fee for a chapel-sponsored event	Not Authorized	Authorized
14	Programs and events sponsored by the chapel (Women, Men, Youth, Singles, Laity Appreciation Dinners, etc.)	Not Authorized	Authorized
15	Meals or light refreshments for chapel delegated programs and events (alcoholic beverages are prohibited)	Not Authorized	Authorized
16	Food and beverages to support sponsored chapel ministry programs, events, and services (alcohol beverages are prohibited)	Not Authorized	Authorized

NOTE:

1. Additional musicians or music directors exceeding the contract requirement cited in rule 1 will be funded by CTOF.

2. Wing commanders in consultation with the wing chaplain may designate a specified ministry requirement as a direct mission requirement and resource accordingly. See Para 1.1.
3. Installation Commanders may approve the use of appropriated fund to purchase seasonal decorations on a case by case basis. See AFI 65-601 Vol I, Para 4.26.2

Continue table

R U L E	A	B	C
	<i>Requirements</i>	<i>Direct Mission</i>	<i>Non-Direct Mission</i>
	If support is for	Appropriated funds	CTOF funds
	Resources		
17	Office supplies that support mission requirements	Authorized	Not Authorized
18	Supplies that support chapel services, programs, and RE activities	Authorized	Authorized
19	Automated Data Processing Equipment (ADPE) that supports Chaplain Service personnel, DoD employees, and appropriated funded contractors in their assigned duties	Authorized	Not Authorized
20	Ecclesiastical equipment (communion trays, tabernacles, etc.)	Authorized	Not Authorized
21	Expendable communion supplies (host, grape juice, wine)	Authorized	Not Authorized
22	Printing and reproduction of worship bulletins	Authorized	Not Authorized
23	Worship bulletin stock	Authorized	Not Authorized
24	Communication technology supporting chaplains, chaplain assistants, reserve personnel serving in their assigned duties	Authorized	Not Authorized
25	Cable or satellite services	Authorized	Not Authorized
26	Basic essential music equipment (Organ, piano, sound system, drum set, guitars, portable keyboard, amplifiers, bells, etc.)	Authorized	Not Authorized
27	Repairs/maintenance of appropriated fixed assets, alterations, minor construction, military construction; facility infrastructure, and real property	Authorized	Not Authorized
28	Religious education books	Authorized	Authorized
29	repairs and maintenance for CTOF fixed assets	Not Authorized	Authorized
30	ADPE that supports CTOF accounting or non-personal contractors	Not Authorized	Authorized
31	Additional musical equipment to enhance chapel worship service	Not Authorized	Authorized
	Travel		
32	TDY expenses for DoD personnel in support of Chaplain Service duties and projects	Authorized	Not Authorized

33	Transportation in support of official duties, visits, protocol requirements, etc. (Reference AFI 24-301, <i>Vehicle Operations</i>).	Authorized	Not Authorized
34	Transportation and related expenses for official chapel programs purposes when congressional approval is provided	Authorized	Authorized
35	Local travel and lodging expenses determined by the wing chaplain to be necessary part of an authorized religious ceremony/service	Authorized	Not Authorized
36	Travel expenses that support laity and non-appropriated contractors for chapel sponsored programs and events	Not Authorized	Authorized

Attachment 3**SAMPLE CTOF ACCOUNT MANAGERS APPOINTMENT LETTER**

MEMORANDUM FOR CHAPLAIN SERVICE ACCOUNTING CENTER

(Date)

FROM: Organization/Office Symbol

SUBJECT: Appointment of Chapel Tithes and Offerings Fund (CTOF) Account Managers

The following individuals are appointed as primary and alternate Account Managers for the (Base) AF CTOF:

a. Primary:

Last Name	First Name	Rank	DSN Phone	E-mail

b. Alternate:

Last Name	First Name	Rank	DSN Phone	E-mail

This letter supersedes all previous letters, same subject.

JOHN L. DOE, Ch, Col, USAF
Wing Chaplain

cc: CTOF Continuity Binder

Attachment 4**SAMPLE CTOF CREDIT CARDHOLDERS APPOINTMENT LETTER**

MEMORANDUM FOR CHAPLAIN SERVICE ACCOUNTING CENTER

(Date)

FROM: Organization/Office Symbol

SUBJECT: Appointment of Chapel Tithes and Offerings Fund (CTOF) Credit Cardholders

The following individuals are appointed as CTOF Credit Cardholders for the (Base) AF CTOF:

a. Current Cardholders.

Last Name	First Name	Grade	Single Purchase Limit	Monthly Purchase Limit	Date Trained

b. New Cardholders. Cards will be ordered for new cardholders.

Last Name	First Name	Grade	Single Purchase Limit	Monthly Purchase Limit	Date Trained

Cancelled the following credit card accounts:

Last Name	First Name	Grade	Effective Date

This letter supersedes all previous letters, same subject.

JOHN L. DOE, Ch, Col, USAF
Wing Chaplain

cc: CTOF Continuity Binder

Attachment 5**SAMPLE DESIGNATED OFFERING SCHEDULE MEMORANDUM**

MEMORANDUM FOR CHAPLAIN SERVICE ACCOUNTING CENTER

(Date)

FROM: Organization/Office Symbol

SUBJECT: FY 2007 Designated Offering Schedule

The following are the approved designated offerings for the (Base) AF CTOF:

a. Protestant.

Month	Organization	Address
October		
November		
December		
January		
February		
March		
April		
May		
June		
July		
August		
September		

b. Catholic

Month	Organization	Address
October		
November		
December		
January		
February		
March		
April		
May		
June		
July		
August		
September		

This letter supersedes all previous letters, same subject.

JOHN L. DOE, Ch, Col, USAF
Wing Chaplain

Attachment 6**SAMPLE SELF ASSESSMENT CHECKLIST****Self Assessment Checklist**

1. Is there an operating instruction documenting Chapel Tithes and Offering Fund (CTOF) procedures and processes?
2. Has the CTOF operating instruction been coordinated with MAJCOM/HC?
3. Have all chaplains, chaplain assistants, civilian employees, contractors, and lay leaders been trained on CTOF procedures and processes annually?
4. Has the Wing Chaplain appointed a primary and alternate Account Manager in writing?
5. Has the Wing Chaplain appointed credit cardholders in writing?
6. Have single and monthly credit card purchase limits been set for each cardholder?
7. Has the Wing Chaplain approved the annual CTOF budget to include designated offerings?
8. Has the Wing Chaplain approved all transactions of \$1,000 or more?
9. Has the Wing Chaplain reviewed the NCOIC's monthly self-assessment results?
10. Has the NCOIC conducted monthly assessments of CTOF operations?
11. Has the NCOIC conducted monthly random audits of credit card folders?
12. Has the Account Manager certified AF Form 4359, *Chapel Tithes and Offerings Fund (CTOF) Deposit Reconciliation Reports*?
13. Is the CTOF Account Manager Binder maintained in accordance with AFI 52-105, Vol II, *Chapel Tithes and Offering Fund (CTOF)*, paragraph 2.4.2.?
14. Has the Account Manager performed follow-up on unresolved project officer reports?
15. Has the Chapel Financial Working Group met semi-annually?
16. Are the results of the Chapel Financial Working Group documented in the meeting minutes?
17. Are CTOF budgets based on the results of local needs assessments?
18. Do approved budgets exceed projected income and carryover funds?
19. Was the CTOF budget submitted to the Chaplain Service Accounting Center (CSAC) no later than 1 September?
20. Have two people from each worship service been appointed to count chapel offerings?

21. Are offering counters 18 years of age or older?
22. Are offering counters family members?
23. Is the CTOF Continuity Binder maintained as required by AFI 52-105, Vol II, *Chapel Tithes and Offering Fund (CTOF)*, paragraph 2.4.3.?
24. Are donations of \$250 or more documented on AF Form 304?
25. Are AF Form 304 forwarded to the CSAC?
26. Are all fixed assets purchased for \$1,000 or more identified on the fixed asset inventory?
27. Are fixed assets numbered for identification purposes?
28. Were fixed assets inventoried in September?
29. Has a fixed asset change memo been forwarded to the CSAC in October?
30. Has the Account Manager approved each AF Form 4356 prior to purchase?

Monthly Random Credit Card Assessment Checklist

1. Has an AF Form 4356 been approved for each credit card purchase?
2. Are purchase receipts attached to each AF Form 4356?
3. Is the AF Form 4358 completely filled and in ink?
4. Are individual cardholders obtaining their credit card statements on-line?
5. Are individual cardholder statements signed to indicate reconciliation has been accomplished?
6. Are individual credit card statements, approved AF Form 4356, *CTOF Purchase Request*, AF Form 4358, *CTOF Purchase Card Transaction Log*, and purchase receipts filed in Section 3 - 6 of the credit card folder?
7. Has the Account Manager obtained a copy of the Master Account Statement on-line?
8. Has the Account Manager reconciled the monthly master credit card statement?
9. Has the Master Credit Card Account Statement been filed in the Account Manager Binder?
10. Has each cardholder received initial and/or annual CTOF credit cardholder training?
11. Are credit card folders maintained in accordance with the instruction?

Attachment 7

SAMPLE CREDIT CARD USER STATEMENT MEMORANDUM

MEMORANDUM FOR CTOF CREDIT CARDHOLDER

(Date)

FROM: Organization/Office Symbol

SUBJECT: Credit Card User Statement

You are appointed a Chapel Tithes and Offerings Fund (CTOF) Credit Card user. This appointment grants you permission to make purchases on behalf of the CTOF to support chapel programs. Your single purchase limit is \$_____ and monthly spending limit is \$_____.

The following guidelines apply to the use and maintenance of the credit card:

- a. Submit AF Form 4356, *Chapel Tithes and Offerings Fund (CTOF) Purchase Request*, to the Account Manager for approval prior to making purchases.
- b. Check out your credit card from the Account Manager unless you are authorized to maintain your card.
- c. Complete the AF Form 4358, *Chapel Tithes and Offerings Fund (CTOF) Government Purchase Card Transaction Log*, columns a - e at the time the card is checked out.
- d. Make the purchase and file the receipt in the Credit Card folder with the AF Form 4356, *CTOF Purchase Request*. If not personally maintained, return the card to the Account Manager.
- e. Complete AF Form 4358, *CTOF Purchase Card Transaction Log*, columns f - j after the card is purchased.
- f. Access the monthly statement online and print it out not later than the 25th of the month.
- g. Reconcile transactions by matching statement charges with the AF Form 4358, *CTOF Purchase Card Transaction Log*, AF Form 4356 *CTOF Purchase Request*, and purchase receipts filed in the cardholder folder, Section 2.
- h. Sign the back of the individual statement indicating approval.
- i. File the monthly cardholder statement, AF Form 4356, AF Form 4358, purchase receipts in the cardholder folder, Sections 3-6.
- j. Forward a copy of the completed AF Form 4358 to the Account Manager.

The following items **may not** be purchased with the CTOF Credit Card:

- a. Personal purchases.
- b. Cash advances.
- c. Purchase, rental, or lease of land or buildings

- d. Telecommunications and telephone equipment.
- e. Telephone services, including telephone equipment.
- f. Contract of personal and/or non-personal services.
- g. Alcohol and tobacco.
- h. Gasoline, oil, maintenance, and repair of government or privately owned vehicles.

Do not use the CTOF credit card as a travel card or to supplement official government travel costs.

Violations of the guidelines set forth in this letter will result in loss of credit card privileges and may subject the violator to criminal prosecution.

Please indicate your acknowledgement of the guidelines set forth in this letter by completing the endorsement below. If you have questions please contact me at XXX-XXXX.

NAME, RANK, USAF
Account Manager

1st Ind, _____

Date: _____

TO: Account Manager

I acknowledge the guidelines set forth in this letter and will comply with all requirements.

NAME
Cardholder

Attachment 8**SAMPLE PROJECT OFFICER APPOINTMENT LETTER**

MEMORANDUM FOR PROJECT OFFICER

(Date)

FROM: Organization/Office Symbol

SUBJECT: Project Officer Appointment Letter

You are appointed a Project Officer in support of a chapel program. The following guidelines are provided for your information:

- a. You may spend only the amount authorized.
- b. A tax exempt number is provided. Do not pay taxes when making purchases.
- c. Record your purchases on the attached AF Form 4362, *CTOF Project Officer Report*.
- d. Use the attached deposit slip to deposit any unused funds.
- e. Turn in the AF Form 4362, purchase receipts, and deposit slip within 10 days of conclusion of the event or program.

Project Officer Information:

- a. Check Number:
- b. Amount:
- c. Date AF Form 4362 must be returned by:
- d. Name of Program or Event:

If you have questions, please contact me at 480-6961.

NAME, RANK, USAF
Account Manager

1st Ind, Project Officer

To: Account Manager

I understand and accept the project officer guidelines.

NAME
Project Officer

Attachment 9

SAMPLE CTOF FIXED ASSET CHANGE MEMORANDUM

MEMORANDUM FOR CHAPLAIN SERVICE ACCOUNTING CENTER

(Date)

FROM: Organization/Office Symbol

SUBJECT: CTOF Fixed Asset Change Memo

The following changes have been made to our Fixed Asset Inventory during FY 08:

a. Balance of Fixed Assets as of 1 October 2007: \$7,000.00

Added: Electronic Keyboard - \$1,250.00

Deleted: Drum Set - \$1,000.00

Disposition: Drum Set was turned in to DRMO as unusable.

b. Balance of Fixed Assets as of 30 September 2007: \$7,250.00

If you have questions, please contact my Account Manager at DSN: 480-6961.

NAME, RANK, USAF
Wing Chaplain

cc: CTOF Continuity Binder